

1997 ARKANSAS

HOMESTEAD PROPERTY TAX REFUND CLAIM

FORMS AND INSTRUCTIONS



170-08-01
HOMESTEAD PROPERTY TAX REFUND
P. O. BOX 8095
LITTLE ROCK, AR 72203-8095

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STATE OF ARKANSAS

*Peel off the label on the right and place it
in the address area of the form you file.*



IMPORTANT: PLEASE READ THE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THE CLAIM

This booklet contains your Homestead Property Tax Refund Claim forms and instructions for 1997 to be used in computing the amount of your homestead property tax refund claim.

The Arkansas Homestead Property Tax Refund Act provides real estate tax refunds to certain persons by means of a property tax rebate.

To be eligible for the Homestead Property Tax Refund, an individual must meet certain qualifications.

1. You must have been sixty-two (62) years of age or older before October 1, 1997.
2. You must be a resident in the State of Arkansas for two (2) years prior to filing a claim
3. Own and occupy home entire year of 1996.
4. Your total household income, including social security for the year 1997 must not have exceeded \$15,000.00.
5. Delinquent real estate taxes for 1996 must be paid prior to filing this claim.
6. If you receive assistance from other public funds for the payment of real estate taxes this claim will be void.

The term "Homestead" means the dwelling owned by the claimant and used as his or her home and includes the parcel(s) of land adjoining the dwelling.

The term "Household" means all income received by you, if single. If married it includes all income received by you and your spouse.

Income includes items 6 through 16 on the AR1000PTR form. Only one claim per household is allowed each year. If the home is jointly owned by the husband and wife, and together their combined income is less than \$15,000.00 and both are of the age of sixty-two (62) or older, either may file as the claimant. Claims on behalf of deceased persons cannot be accepted. The right to file a claim does not survive a person's death.

Your 1996 real estate tax receipt(s) must be filed with the Homestead claim. A legible copy of the receipt(s) will be accepted. If other names appear on the tax receipt, a copy of the latest warranty deed, quit claim, or trust document must be furnished. Personal property tax payments are not eligible for refund and should not be included with your claim.

Your Homestead Property Tax Refund claim should be filed as soon as possible after December 31, 1997. Claims must be filed on or before August 15, 1998. Claims filed after this date will be rejected unless it can be shown that failure to file timely is due to serious illness of the claimant or due to some other matter beyond the control of the claimant.

If someone other than the claimant signs the claim form, a copy of the power of attorney or guardianship document must be furnished when the claim is filed.

Should you have a question concerning the Property Tax Refund Claim, AR-1000PTR, you may call or write as follows:

PHONE: 682-7265 OR
Outside Pulaski County
1-800-482-1167

WRITE: Property Tax Refund
P. O. Box 8095
Little Rock, Arkansas 72203-8095

A PEEL OFF LABEL IS PROVIDED ON THE FRONT COVER WITH YOUR NAME, ADDRESS AND SOCIAL SECURITY NUMBER. IF THIS LABEL IS CORRECT ATTACH IT TO THE CLAIM FORM IN THE SPACE PROVIDED. DO NOT USE THIS LABEL IF CORRECTIONS ARE NEEDED.

See reverse side of the Claim Form, AR1000PTR, for specific instructions for completing your refund claim.

State of Arkansas AR1000PTR

DO NOT STAPLE OR WRITE IN THIS AREA

1997
FOR 1996
REAL ESTATE

Homestead Property Tax Refund Claim

USE LABEL, PRINT OR TYPE	1 FIRST NAME and INITIAL (List both if applicable)	1 LAST NAME	1 YOUR SOCIAL SECURITY NUMBER	
	1 PRESENT ADDRESS (Number and Street, Apartment Number or Rural Route)		1 SPOUSE'S SOCIAL SECURITY NUMBER	
	1 CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		1 DATE OF BIRTH	
MARITAL STATUS			TELEPHONE NUMBER	
1. <input type="checkbox"/> SINGLE (Or Widowed) 2. <input type="checkbox"/> MARRIED				
3. Were you a resident of Arkansas during ALL OF 1996 AND 1997? <input type="checkbox"/> YES <input type="checkbox"/> NO				
4. Did you own and occupy a homestead during the ENTIRE YEAR OF 1996? <input type="checkbox"/> YES <input type="checkbox"/> NO				
5. Are you a World War One veteran, or the widow of such veteran? <input type="checkbox"/> YES <input type="checkbox"/> NO				
1997 HOUSEHOLD INCOME			Income of Claimant	Income of Spouse, if applicable
IMPORTANT NOTICE Claimants who have spouses confined to a nursing home do not have to report income assigned to the nursing home. Please itemize all of your 1997 household income below. Enter the amounts received for the year.				
6. * Social Security payments of all types, including amount deducted for Medicare. (See SSA-1099 Form, block 3). ....			.00	.00
7. * Veteran's Pensions and disability payments. ....			.00	.00
8. * Railroad Retirement benefits. ....			.00	.00
9. Salaries, or income from Farm or self-employment: Remit schedule or statement. ....			.00	.00
10. Interest income from banks, savings and loan companies, etc. ....			.00	.00
11. Dividends, income from banks, savings and loan companies, etc. ....			.00	.00
12. Rent and royalties income. (Submit Federal schedule or statement). ....			.00	.00
13. Sales of real estate, stocks, bonds. (Submit Federal schedule or statement). ....			.00	.00
14. * Public employees retirement or Federal retirement and pensions.....			.00	.00
15. Cash, Public Assistance and Relief (SSI, etc.) ....			.00	.00
16. Miscellaneous income (Alimony payments, workers' compensation, Loss of Time insurance, or any other pension or annuity not listed above. Please list source.) .....			.00	.00
* These sources of income are not reportable for WWI veterans or widows of WWI veterans.				
17. Total 1997 Income of claimant and spouse. (If your total 1997 household income exceeds \$15,000.00, you are not eligible to file this claim.).....			Total of Both Incomes	.00
18. From the table below, enter the maximum refund for the income on Line 17. \$				
19. Enter your 1996 real estate taxes paid. (Please do not include personal property, improvement, drainage sewage, or any special taxes which are not refundable. Attach 1996 receipt to claim.)			19 ¹	.00
20. Enter the SMALLER of Lines 18 or 19. This is the amount of your PTR Refund.			20 ¹	.00
IF YOUR INCOME IS:		THE MAXIMUM REFUND IS:	IF YOUR INCOME IS:	
\$0 to \$7,000.00.....		for this income level \$250.00	\$ 9,001.00 to \$10,000.00.....	
\$7,001.00 to \$8,000.00.....		for this income level \$200.00	for this income level \$100.00	
\$8,001.00 to \$9,000.00.....		for this income level \$150.00	\$10,001.00 to \$11,000.00.....	
			for this income level \$ 75.00	
			\$11,001.00 to \$15,000.00.....	
			for this income level \$ 50.00	
I declare under the penalties of perjury that to the best of my knowledge this is a true, correct and complete claim. If prepared by another person, this declaration is based on all the information of which he has knowledge.				
NAME, ADDRESS AND TELEPHONE NUMBER OF AGENT OR PREPARER OTHER THAN THE CLAIMANT ID/SSN# 1 _____ Name: _____ Address: _____ City: _____ State: _____ Zip _____ Phone Number: () _____			CLAIMANT SIGNATURE SIGN HERE	
			DATE	
			SPOUSE'S SIGNATURE (If married, spouse must also sign). SIGN HERE	
			DATE	
If signed by other than claimant, sign claimant's name, and give reasons for claimant's inability to sign, such as blind, disabled, etc. Also furnish information requested for agent or preparer.				

INSTRUCTIONS FOR COMPLETION OF REFUND CLAIM FORM AR1000PTR

If there is a peel off mailing label on the front of this package and the information is correct, attach the label in the space provided for the name and address on Page 1 of this form. If there is no label or the information on the label is incorrect, please print or type your name(s), address and social security number(s) in the proper spaces. The claimant's date of birth and phone number must also be entered in the spaces provided.

- Line 1** Check this box only if you are single, divorced or widowed.
- Line 2** Check this box only if you are married.
- Line 3** Check the appropriate box. You may only check yes if you were a resident of Arkansas during all of 1996 and 1997.
- Line 4** Check the appropriate box. You may only check yes if you owned and lived in the home all of 1996.
- Line 5** Check the appropriate box. You may only check yes if you are a World War I Veteran or the widow of a WWI Veteran. A legible copy of a discharge certificate or other official documentation from the Veterans Administration must be furnished the first time you file. Once our records indicate that you qualify as a WWI Veteran it will not be necessary to send the documentation each year.
- Line 6 through Line 16** On the appropriate line(s) enter all sources of income that you and your spouse received during 1997. Please include all Social Security payments including the amount deducted for Medicare. If you have wages from a job, attach a copy of the W-2. If you have income from sources other than wages, include a statement or schedule showing the amount you grossed and the expenses you are deducting. If you have interest income from a Bank or Savings and Loan, please wait until you receive your 1099 before filing your claim.
- Line 17** Enter the total of both incomes listed in Lines 6 through 16. If the total income exceeds \$15,000.00, you are not eligible to file this claim.
- Line 18** From the table on page 1 of this form, find the maximum refund amount for the income reported in Line 17. Enter this amount in the space provided.
- Line 19** Enter the amount of general real estate taxes you paid for the assessment year 1996. Do not include special improvement taxes or personal property taxes. Round to the nearest whole dollar.
- Line 20** Compare the amounts shown in Line 18 and Line 19. Enter the smaller of these two numbers. This is the amount of your 1997 PTR Refund. You will never receive more than you paid or more than the maximum refund allowed for your income level. Your claim for refund should be rounded to the nearest whole dollar.

To receive the refund the claimant and spouse (if married) must sign and date in the spaces provided. If the claim is prepared by an agent or preparer, the pertinent information must be entered in the space provided.

On or before August 15, 1998, mail a copy of your 1996 Real Estate Tax receipt and the completed form to:

Property Tax Refund

P. O. Box 8095
Little Rock, AR 72203-8095

If you have any questions and you live outside Pulaski County you may call toll free 1-800-482-1167 (Available only from January 1, through August 15, 1998). If you live inside Pulaski County you may call locally at 682-7265.